

**REMARKS**

The following remarks are respectfully submitted to supplement the amendment filed September 20, 2007 ("Response").

**Amendments to Claims**

Claims 1, 2, 3, 16, 31, 32, 33, 35 and 37 are amended merely to improve clarity. Applicant respectfully submits that these claim amendments do not include new matter.

Support for the amendments made to claims 1-3, 16, and 31-33 may be found in paragraph [0032] of the specification. The amendments to the independent claims recite further novel technical features of the present invention.

**Claim Rejections**

Applicant respectfully submits the following remarks to clarify the differences between the independent claims and Himmelstein, especially in light of the claim amendments.

Himmelstein discloses a system for bartering "Himmelstein Options". A Himmelstein option is, essentially, an option tied to an underlying asset (a security, commodity, etc.) where title to that option does not settle till a future date. Because title does not settle, the IRS does not treat agreements to trade Himmelstein Options as taxable events. See Himmelstein, col. 5, lines 44-55. In other words, title to the security or financial interest which is the subject of the Himmelstein Option is transferred at a future settlement date, and that is the taxable event. See Himmelstein, col. 6, lines 31-33.

Claim 1 (as amended) recites, *inter alia*:

a database storing information related to sets of assets wherein the sets of assets comprise relinquished assets and acquired assets;

each of said sets of assets including at least one asset apiece;

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a processing engine coupled to said database and being operable to select a first set of assets eligible for a like kind exchange based on said information;

said processing engine being further operable to select a second set of assets eligible for combination with said first set of assets to produce a like kind exchange combination wherein the first set of assets comprises relinquished assets and the second set of assets comprises acquired assets;

Applicant respectfully submits that in addition to the differences presented in the Response, Himmelstein does not teach or suggest “a database storing information related to sets of assets wherein the sets of assets comprise relinquished assets and acquired assets”, as recited in claim 1.

As illustrated in the exemplary embodiment of paragraph [0032] of the specification of the present invention, relinquished vehicles are vehicles sold, for example, at an auction, while acquired vehicles are new vehicles that may be replacements for the old vehicles. The matching engine 109 of FIG. 1, selects groups of relinquished and acquired vehicles based on records of those transactions, which would be eligible for treatment as a like-kind-exchange.

In Himmelstein, contrary to the present invention, there are no “relinquished” or “acquired” assets. Rather, in Himmelstein, a barter begins with a Himmelstein Option connected to some underlying asset, and trades for a second Himmelstein Options to acquire the asset underlying the second Himmelstein Option at some future date. In other words, in Himmelstein, the barter has not traded to acquire the new asset. Thus, Himmelstein does not teach or fairly suggest “a database storing information related to sets of assets wherein the sets of assets comprise relinquished assets and acquired assets”, or a processing engine that can select and match “a first set of assets” and “a second set of assets”. And if this is the case, Himmelstein does not teach or fairly suggest that the information upon which the processing engine basis the selection of sets “comprises a first tracking record comprising data reflecting the relinquishment of the at least one asset of the set of relinquished assets, and a second tracking record

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comprising data reflecting the acquisition of the at least one asset of the set of acquired assets", as recited in newly added dependent claim 38.

**CONCLUSION**

Applicants respectfully submit that this application is in condition for allowance and such disposition is earnestly solicited. If Examiner Kramer believes that a telephone conference or interview would advance prosecution of this application in any manner, the undersigned stands ready to conduct such a conference at Examiner Kramer's convenience.

To the extent that it is determined fees are due in connection with the filing of this Response, the Commissioner is hereby authorized to charge the undersigned's Deposit Account No. 50-0206. The Commissioner is also hereby authorized to credit any difference to the undersigned's Deposit Account No. 50-0206.

Respectfully submitted,

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